

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1044 – SB 902

March 1, 2011

SUMMARY OF BILL: Requires any revenue ruling or letter ruling issued by the Commissioner of Revenue on or after January 1, 2008, to be made available for public inspection or copying. Requires any revenue ruling or letter ruling issued on or after July 1, 2011, to be posted to the Department's Web site within 15 days of the date the ruling is signed by the Commissioner. Requires any revenue ruling or letter ruling issued on or after January 1, 2008, to be posted to the Department's Web site no later than January 1, 2012. Requires the Commissioner to redact identifying information from the text of any ruling made available to the public or posted on the Department's Web site.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- These publishing requirements can be accommodated within existing resources without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc